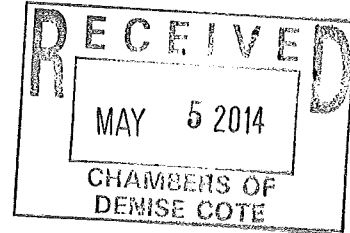


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5/5/2014 May 2, 2014



Via Hand Delivery

The Honorable Denise L. Cote
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street, Room 1610
New York, NY 10007-1312

D R F
5/5/14

Re: *Louisiana Sheriffs' Pension & Relief Fund v. International Business Machines Corporation, et al.*, 13-cv-8818 (DLC)

Dear Judge Cote:

We represent Lead Plaintiff Louisiana Sheriffs' Pension & Relief Fund ("LA Sheriffs") in the above-captioned matter. Enclosed please find a courtesy copy of Lead Plaintiff's Notice of Voluntary Dismissal of All Claims Pursuant to F.R.C.P. 41(a)(1)(A)(i), which was electronically filed with the Court today.

The decision to voluntarily dismiss the action was made by Lead Plaintiff and Lead Counsel following an extensive additional investigation into the matters alleged, which included investigations conducted in the United States and China, as well as information obtained through discussions with defense counsel.

We thank the Court for its efforts on this matter.

Respectfully submitted,

John C. Browne

Encl.

cc: Richard Stark, Esq. (via email)
Cravath, Swaine & Moore LLP
Counsel for Defendants